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ABSTRACT

This report presents tabulations of various tax data for all of Delaware's 26 school districts for the 1976-77 school year. Table 1 provides the assessed value of real estate and the number of capitations in each school district, as well as the tax rates for debt service, current expense, tuition, minor capital improvement, and total levies. Table 2 compares total taxes for each school district in the state. Table 3 estimates the tax collectible in each district from both real estate and capitation levies for debt service, current expense, tuition, and minor capital improvements. Table 4 provides the assessed valuation and full valuation of property in each district as of May 1976. Table 5 provides each district's assessed valuation per pupil, based on May 1976 assessments and September 30, 1975 enrollments. Table 6 provides each district's assessed valuations for the years 1972-73 through 1976-77. Table 7 compares each district's tax rates for 1975-76 and 1976-77. Table 8 projects for each district the impact of changes in real estate tax rates for schools on the owner of property assessed at $20,000. Also included are a glossary of important terms and a description of the data collection procedures employed in the study. (JG)

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ASSESSMENTS & TAX RATES
DELAWARE PUBLIC SCHOOLS
1976-77

By JAMES L. SPARTZ
State Supervisor of Research

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INTRODUCTION

As of July 1, 1976, there were twenty-six school districts, including the vocational-technical districts, in Delaware. This report provides a tabulation of tax rates levied, the value of property, and the estimated income from taxes in each of these districts for the 1976-77 school year.

Statutory limitations exempt certain persons from payment of real estate and/or capitation taxes; for example, persons over age 65 and the disabled. Furthermore, land used for specific purposes or owned by various tax exempt groups is not subject to taxation. (See particularly Delaware Code, Title 9, Chapters 81 and 83 for statements of legal exemptions.) Thus, for purposes of this report, the net assessed valuation of property, with legal exemptions deducted, is used throughout. This approach is consistent with Delaware Code, Title 14, Section 1902(a) which states in part:

> Any district may . . . levy and collect additional taxes for school purposes upon the assessed value of all taxable real estate in such district, except taxable real estate which is exempt from County taxation, as determined and fixed for County tax purposes.

The reader is advised to exercise caution in use of the data presented in Table 3. This table which provides estimates of taxes collectible may be in error for two reasons. Failure of a district to collect all available taxes due to delinquencies may reduce the actual amounts collected below those estimated. Conversely, if a district collects delinquent taxes from prior years during fiscal 1977, the amount of taxes actually collected could exceed the estimated amounts provided in Table 3.

DEFINITIONS

Assessed Valuation

The value of real estate, including trailers, for purposes of taxation as determined by a County assessor. In Delaware, this assessed value is less than the market or true value of the property and this ratio between assessed value and market value varies by county. In this report, the assessed valuation reported is a net figure after all legal exemptions have been deducted. Assessments of properties in the three counties went on the books in the following years: New Castle, 1973; Kent, 1966; Sussex, 1956.

Full Valuation

The value of real estate as defined by Delaware Code, Title 14, Section 1707 (b)(5) which states:

'Total full valuation' means the total assessed valuation of taxable real property as increased by the percentage factor, if any, by which the appraisal used for assessed valuation was reduced in order to obtain the final valuation for assessment purposes. For the fiscal year immediately following reassessment in any county, 'total full valuation' for that county shall be determined by multiplying 1.10 times the total full valuation as of July 1 for the fiscal year immediately preceding reassessment. Thereafter, the increase in the total full valuation in that county shall be added to the adjusted total full valuation each year.

Thus, the full valuation of property in each of the three counties is computed using the following formulae:

$$\text{New Castle: } \text{Full Value}_{1976\text{-}77} = \frac{\text{1972-73 Assessed Value}}{.70} \times 1.10 + \frac{\text{1976-77 Assessed Value} - \text{1973-74 Assessed Value}}{.70}$$

$$\text{Kent: } \text{Full Value}_{1976\text{-}77} = \frac{\text{1976-77 Assessed Value}}{.60}$$

$$\text{Sussex: } \text{Full Value}_{1976\text{-}77} = \frac{\text{1976-77 Assessed Value}}{.50}$$

The full valuation of property in districts which cross county boundaries is computed by determining the full value of real estate in each county independently and then summing the results.

Real Estate Tax Rate

The rate at which property is taxed. In this report, all rates are tabulated per $100 of assessed valuation. For example in Table 1, the total rate levied in Alexis I. duPont is $1.24 which means that the owner of property assessed at $100 would be liable for a tax of $1.24.

Per Capita Tax

A tax levied on residents of a school district, 18 or more years of age. Such a tax is levied equally on all such residents regardless of ownership of property.

Combined Tax Rate per $100 Assessed Valuation

This rate is computed by summing the taxes collectible from real estate taxes and capitation taxes and then dividing the sum by the assessed valuation. The result is reported to the nearest fourth decimal place.

Combined Tax Rate $100 Full Valuation

This rate is computed by summing the taxes collectible from real estate taxes and capitation taxes and then dividing the sum by the full valuation. The result is reported to the nearest fourth decimal place.

Current Expense

Expenditures or rates of tax levied to collect revenues for current operations of the schools. As used in this report, the term excludes funds collected for purposes of capital outlay, debt service, minor capital improvements, and tuition.

Debt Service

Expenditures or rates of tax levied to collect revenues for the retirement of long-term debt or interest on the debt.

Tuition

Expenditures or rates of tax levied to collect revenues for the payment of tuition for students attending special schools. In Delaware, this tax is levied by school board action without referendum.

Minor Capital Improvements

Expenditures or rates of tax levied to collect the school district share of the funds required for minor improvements to the district's physical plant. In Delaware, this tax is levied by school board action without referendum.

PROCEDURES

The following procedures were employed in obtaining the required data and preparing the tabulations contained in this report.

* A survey form requesting the assessed valuation of property, the number of capitations, and the tax rates was sent to each school district in the state.

* The assessed valuations, as reported by the local districts, were compared to tabulations supplied by the three county assessment offices. Two exceptions were noted and in each case, the district supplied data were used. In Smyrna, the district supplied figure included an adjustment for farmland assessment and in Wilmington, the City assessment was used.

* The total assessment for each county was next obtained by summing the assessed valuation of all districts or parts of districts located in the county. The figures thus derived were used as the assessed valuation of the three county vocational-technical districts.

* The full valuations for the districts were computed using the formulae given on page 2 and were then tabulated in Table 4.

* Finally, the remaining computations and tabulations were prepared using the definitions contained on pages 1, 2, and 3.

FINDINGS

Table 1 provides the assessed value of real estate and the number of capitations in each school district, as well as the tax rates on real estate and capitation taxes for debt service, current expense, tuition, minor capital improvement, and total levies. All regular school districts levy a real estate tax for debt service; these rates range from $.05 to $.55 per $100 of assessed valuation. All districts levy a real estate tax for current operations; excluding the vocational districts, rates range from $.462 to $2.523 per $100 of assessed valuation. Only nine of the twenty-six districts levy capitation taxes; with one exception the funds are used for debt service and current operations. Capitation taxes range from $5.00 to $18.90 per capita. Total levies on real estate, excluding the vocational districts, range from $.72 to $2.795 per $100 of assessed valuation.

Table 2 affords a comparison of total tax between school districts in the state. The total tax collectible from real estate and capitation levies are first computed and summed for each district. These sums are then divided by the assessed valuation and by the full valuation, respectively, to compute a single equivalent real estate rate. In districts which levy no capitation taxes, the rates per $100 of assessed valuation will be the same as those given in Table 1. The results displayed in Table 2 indicate that combined tax effort varies from $.8412 to $2.795 per $100 of assessed valuation or from $.4206 to $2.2312 per $100 of full valuation. This suggests the overall local tax effort varies statewide in a ratio of about 5 to 1, i.e., the district levying the highest rate has a rate five times as great as the lowest one.

Table 3 provides an estimate of tax collectible from both real estate and capitation levies for debt service, current expense, tuition, and minor capital improvements. It should be noted that these are estimates assuming 100% collection; delinquencies or collections from prior years could result in actual receipts below or above the estimated figures. The total tax revenues, including those for vocational schools, are expected to exceed $51,200,000 in fiscal year 1977. Of this total, about $41,600,000 (81%) is earmarked for current operations and about $7,700,000 (15%) is to be used for debt service.

Table 4 provides a tabulation of assessed and full valuation of property in each school district as of May 1976. The full valuation is computed using the formulae given on page 2.

Table 5 provides a tabulation of the assessed valuation per pupil by district based on the May 1976 assessments and the September 30, 1975 enrollments. It thus provides a comparison between districts of the real property that can be taxed to provide funds for the schools on a per pupil

basis. The statewide average is $25,720 per pupil, but the assessed valuation per pupil ranges from $10,243 in Laurel to a high of $65,384 in Alexis I. duPont.

Table 6 provides the assessed valuations for the districts from the years 1972-73 through 1976-77. The total statewide assessment in 1976-77 is $3,232,976,873 which represents an increase of over $98,000,000 or about 3.1 percent from 1975-76. Approximately 78 percent of the assessed valuation is located in New Castle County districts with the remainder nearly equally split between districts located in Kent and Sussex Counties.

Table 7 provides a comparison of tax rates for the 1975-76 and 1976-77 school years. The table provides comparisons of current expense, debt service, and total tax levies; the latter includes minor capital improvement rates and tuition rates. A review of the data presented indicate that:

* Debt service rates decreased in seventeen districts, increased in three districts, and remained unchanged in three districts.

* Current expense rates increased in four regular school districts, decreased in two districts, and remained unchanged in seventeen districts. In addition, the rates in all three vocational districts increased as a result of SB575 of the 128th General Assembly.

* Total real estate levies increased in six regular school school districts, decreased in ten districts, and remained unchanged in seven districts. As noted above, the total levy in all three vocational districts increased.

Table 8 provides a projection of the impact of changes in the total real estate tax rates for schools on the owner of property assessed at $20,000. The rate change given is the sum of the rate changes for the regular school district plus the vocational district. The second column shows the change in school taxes to be paid by the owners of property assessed at $20,000 located in each of the school districts. Changes range from a decrease of $14.80 to an increase of $33.40. If the changes in tax rates are weighted on the basis of the assessed valuation on which they are levied, the average statewide total school tax levy, including the vocational districts, increased by about $.0567 per $100 assessed valuation. That is, the owner of a piece of real estate assessed at $20,000 will pay about $11.34 more in school taxes in 1976-77 than in 1975-76.

TABLE 1

DISTRICT ASSESSMENT, NUMBER OF CAPITATIONS, AND AUTHORIZED TAX RATES
FOR DEBT SERVICE, CURRENT EXPENSE, TUITION, MINOR CAPITAL IMPROVEMENT, AND TOTAL LEVIES
1976-77

District	Assessed Valuation of Real Estate	No. of Capitations	Debt Service Real Est. Tax Rate Per $100	Debt Service Levy Per Cap.	Current Exp. Real Est. Tax Rate Per $100	Current Exp. Levy Per Cap.	Tuition Real Est. Tax Rate Per $100	Tuition Levy Per Cap.	Minor Cap. Imp. Real Est. Tax Rate Per $100	Minor Cap. Imp. Levy Per Cap.	TOTAL LEVIES Debt & Current Real Est. Per $100	TOTAL LEVIES Debt & Current Levy Per Cap.
NEW CASTLE COUNTY												
Alexis I. duPont	$ 213,019,650	-	$.2466	$ -	$ .9647	$ -	$.01	$ -	$.0187	$ -	$1.24	$ -
Alfred I. duPont	380,235,449	-	.216	-	1.17	-	.01	-	.034	-	1.43	-
Appoquinimink	69,141,995	-	.26	-	.616	-	.01	-	.07	-	.956	-
Claymont	96,458,800	-	.21	-	1.03	-	.045	-	.065	-	1.35	-
Conrad Area	153,352,400	-	.08	-	.84	-	.025	-	.075	-	1.02	-
De La Warr	64,069,520	-	.30	-	.8635	-	.06	-	.1165	-	1.34	-
Marshallton-McKean	114,493,300	-	.21	-	1.055	-	.025	-	.055	-	1.345	-
Mount Pleasant	185,131,350	-	.157	-	1.04	-	.025	-	.024	-	1.246	-
New Castle-G. Bedford	234,663,240	-	.26	-	.88	-	.05	-	.02	-	1.21	-
Newark	461,280,170	-	.28	-	1.352	-	.028	-	.05	-	1.71	-
Stanton	151,237,200	-	.30	-	1.163	-	.02	-	.03	-	1.513	-
Wilmington	397,835,000	-	.272	-	2.523	-	-	-	-	-	2.795	-
Total	2,520,918,074											
KENT COUNTY												
Caesar Rodney	64,691,000	9,660	.235	10.00	.63	2.00	.015	-	.04	-	.92	12.00
Capital	138,768,200	-	.21	-	1.05	-	.01	-	.07	-	1.34	-
Lake Forest	41,614,000	6,405	.25	5.00	.75	10.00	.01	-	.05	-	1.06	15.00
Milford[a]	50,701,191	7,759	.26	9.00	.485	9.90	.015	-	.035	-	.795	18.90
Smyrna[b]	55,419,300	-	.30	-	.73	-	.02	-	.05	-	1.10	-
Total	351,193,691											
SUSSEX COUNTY												
Cape Henlopen	106,861,683	10,340	.15	5.00	1.28	5.00	.008	-	.012	-	1.45	10.00
Delmar	9,689,833	1,782	.55	3.00	.78	4.00	-	-	.07	-	1.40	7.00
Indian River	148,105,864	16,659	.07	-	.67	5.00	.015	-	.03	-	.785	5.00
Laurel	22,523,841	5,933	.228	10.00	.462	8.80	.00	-	.25	-	.94	18.80
Seaford	51,073,415	9,165	.27	-	.66	11.00	.01	-	.07	1.10	1.01	12.10
Woodbridge[c]	22,610,472	4,866	.05	5.00	.56	7.70	.04	-	.07	-	.72	12.70
Total	360,865,108											
STATE TOTAL	3,232,976,873											
COUNTY VOCATIONAL DISTS.												
New Castle	2,537,196,474	-	-	-	.08	-	-	-	-	-	.08	-
Kent	312,907,600	-	-	-	.04	-	-	-	-	-	.04	-
Sussex	382,872,799	-	-	-	.04	-	-	-	-	-	.04	-
Total	$3,232,976,873											

[a]Kent County, $25,288,300; Sussex County, $25,412,891
[b]Kent County, $39,140,900; New Castle County, $16,278,400; adjusted for farmland assessment in New Castle County
[c]Kent County, $ 3,405,200; Sussex County, $19,205,272

TABLE 2

COMBINED TAX RATES PER $100 ON ASSESSED VALUE
AND FULL VALUE OF REAL ESTATE*
1976-77

District	Combined Rate Based Upon Assessed Valuation of Real Estate & Capitation Taxes					Combined Rate Based Upon Full Valuation of Real Estate & Capitation Taxes				
	Debt. Serv. (1)	Current Expense (2)	Tui-tion (3)	Minor Cap. Imp. (4)	Total (5)	Debt. Serv. (6)	Current Expense (7)	Tui-tion (8)	Minor Cap. Imp. (9)	Total (10)
NEW CASTLE COUNTY										
Alexis I. duPont ...	$.2466	$.9647	$.0100	$.0187	$1.2400	$.2706	$1.0588	$.0110	$.0205	$1.3609
Alfred I. duPont ...	.2160	1.1700	.0100	.0340	1.4300	.2281	1.2358	.0106	.0359	1.5104
Appoquinimink	.2600	.6160	.0100	.0700	.9560	.3086	.7311	.0119	.0831	1.1347
Claymont	.2100	1.0300	.0450	.0650	1.3500	.2018	.9897	.0432	.0625	1.2972
Conrad Area	.0800	.8400	.0250	.0750	1.0200	.0798	.8376	.0249	.0748	1.0171
De La Warr	.3000	.8635	.0600	.1165	1.3400	.2630	.7570	.0526	.1021	1.1747
Marshallton-McKean .	.2100	1.0550	.0250	.0550	1.3450	.2086	1.0479	.0248	.0546	1.3359
Mount Pleasant	.1570	1.0400	.0250	.0240	1.2460	.1435	.9507	.0229	.0219	1.1390
N.Castle-G.Bedford .	.2600	.8800	.0500	.0200	1.2100	.2365	.8004	.0455	.0182	1.1006
Newark	.2800	1.3520	.0280	.0500	1.7100	.2777	1.3410	.0278	.0496	1.6961
Stanton	.3000	1.1630	.0200	.0300	1.5130	.2972	1.1523	.0198	.0297	1.4990
Wilmington	.2720	2.5230	.0000	.0000	2.7950	.2171	2.0141	.0000	.0000	2.2312
KENT COUNTY										
Caesar Rodney	.3843	.6599	.0150	.0400	1.0992	.2306	.3959	.0090	.0240	.6595
Capital	.2100	1.0500	.0100	.0700	1.3400	.1260	.6300	.0060	.0420	.8040
Lake Forest	.3270	.9039	.0100	.0500	1.2909	.1962	.5423	.0060	.0300	.7745
Milford	.3977	.6365	.0150	.0350	1.0842	.2169	.3471	.0082	.0191	.5913
Smyrna	.3000	.7300	.0200	.0500	1.1000	.2107	.5127	.0140	.0351	.7725
SUSSEX COUNTY										
Cape Henlopen	.1984	1.3284	.0080	.0120	1.5468	.0992	.6642	.0040	.0060	.7734
Delmar	.6052	.8536	.0000	.0700	1.5288	.3026	.4268	.0000	.0350	.7644
Indian River	.0700	.7262	.0150	.0300	.8412	.0350	.3631	.0075	.0150	.4206
Laurel	.4914	.6938	.0000	.2500	1.4352	.2457	.3469	.0000	.1250	.7176
Seaford	.2700	.8574	.0100	.0897	1.2271	.1350	.4287	.0050	.0449	.6136
Woodbridge	.1576	.7257	.0400	.0700	.9933	.0808	.3722	.0205	.0359	.5094
COUNTY VOCATIONAL DISTRICTS										
New Castle	.0000	.0800	.0000	.0000	.0800	.0000	.0767	.0000	.0000	.0767
Kent	.0000	.0400	.0000	.0000	.0400	.0000	.0240	.0000	.0000	.0240
Sussex	.0000	.0400	.0000	.0000	.0400	.0000	.0200	.0000	.0000	.0200

* See definitions of combined tax rates on pages 2 and 3.

TABLE 3

ESTIMATED AMOUNT OF TAX COLLECTIBLE FOR DEBT SERVICE, CURRENT EXPENSE, TUITION, AND MINOR CAPITAL IMPROVEMENTS[a]
1976-77

District	Amount of Tax				
	Debt Services	Current Expense	Tuition	Minor Cap. Improvement	Total Amount
NEW CASTLE COUNTY					
Alexis I. duPont	$ 525,306	$2,055,001	$ 21,302	$ 39,835	$ 2,641,444
Alfred I. duPont	821,309	4,448,755	38,024	129,280	5,437,368
Appoquinimink	179,769	425,915	6,914	48,399	660,997
Claymont	202,563	993,526	43,406	62,698	1,302,193
Conrad Area	122,682	1,288,160	38,338	115,014	1,564,194
De La Warr	192,209	553,240	38,442	74,641	858,532
Marshallton-McKean	240,436	1,207,904	28,623	62,971	1,539,934
Mount Pleasant	290,656	1,925,366	46,283	44,432	2,306,737
New Castle-Gunning Bedford	610,124	2,065,037	117,332	46,933	2,839,426
Newark	1,291,584	6,236,508	129,158	230,640	7,887,890
Stanton	453,712	1,758,889	30,247	45,371	2,288,219
Wilmington	1,082,111	10,037,377	-	-	11,119,488
Total	6,012,461	32,995,678	538,069	900,214	40,446,422
KENT COUNTY					
Caesar Rodney	248,624	426,873	9,704	25,876	711,077
Capital	291,413	1,457,066	13,877	97,138	1,859,494
Lake Forest	136,060	376,155	4,161	20,807	537,183
Milford	201,654	322,715	7,605	17,745	549,719
Smyrna	166,258	404,561	11,084	27,710	609,613
Total	1,044,009	2,987,370	46,431	189,276	4,267,086
SUSSEX COUNTY					
Cape Henlopen	211,993	1,419,530	8,549	12,823	1,652,895
Delmar	58,640	82,709	-	6,783	148,132
Indian River	103,674	1,075,604	22,216	44,432	1,245,926
Laurel	110,684	156,271	-	56,310	323,265
Seaford	137,898	437,900	5,107	45,833	626,738
Woodbridge	35,635	164,087	9,044	15,827	224,593
Total	658,524	3,336,101	44,916	182,008	4,221,549
STATE TOTALS	7,714,994	39,319,149	629,416	1,271,498	48,935,057
COUNTY VOCATIONAL DISTRICTS					
New Castle	-	2,029,757 [b]	-	-	2,029,757
Kent	-	125,163	-	-	125,163
Sussex	-	153,149	-	-	153,149
Total		2,308,069			2,308,069

[a]Figures include both real estate and capitation taxes. Estimates assume 100 percent collection rate.

[b]These funds to be divided among the three vocational schools to operate in New Castle County under provision of SB 575, 128th General Assembly.

TABLE 4

ASSESSED AND FULL VALUATION OF REAL ESTATE
1976-77

District	Assessed Valuation May 1976	Full Valuation May 1976
NEW CASTLE COUNTY		
Alexis I. duPont	$ 213,019,650	$ 194,095,743
Alfred I. duPont	380,235,449	360,001,844
Appoquinimink	69,141,995	58,257,750
Claymont	96,458,800	100,387,900
Conrad Area	153,352,400	153,788,813
De La Warr	64,069,520	73,084,186
Marshallton-McKean	114,493,300	115,265,486
Mount Pleasant	185,131,350	202,510,686
New Castle-Gunning Bedford	234,663,240	257,992,229
Newark	461,280,170	465,077,657
Stanton	151,237,200	152,642,129
Wilmington	397,835,000	498,350,000
Total	2,520,918,074	2,631,454,423
KENT COUNTY		
Caesar Rodney	64,691,000	107,818,333
Capital	138,768,200	231,280,333
Lake Forest	41,614,000	69,356,667
Milford	50,701,191	92,972,949
Smyrna	55,419,300[a]	78,904,794
Total	351,193,691	580,333,076
SUSSEX COUNTY		
Cape Henlopen	106,861,683	213,723,366
Delmar	9,689,833	19,379,666
Indian River	148,105,864	296,211,728
Laurel	22,523,841	45,047,682
Seaford	51,073,415	102,146,830
Woodbridge	22,610,472	44,085,877
Total	360,865,108	720,595,149
STATE TOTALS	3,232,976,873	3,932,382,648
COUNTY VOCATIONAL DISTRICTS		
New Castle	2,537,196,474	2,645,124,384
Kent	312,907,600	521,512,666
Sussex	382,872,799	765,745,598
Total	3,232,976,873	3,932,382,648

[a]Assessed valuation for Kent County, $39,140,900 at 60%; assessed valuation of farm land in New Castle County, $2,662,700 at 60%; other than farmland in New Castle County, $13,615,700 at 70%.

TABLE 5

ASSESSED VALUATION AND PER PUPIL ASSESSED VALUATION
OF REAL ESTATE
1976-77

District	Assessed Valuation of Real Est.	Enrollments Sept. 30 '75 Grades K-12	Per Pupil Assessed Valuation
NEW CASTLE COUNTY			
Alexis I. duPont	$213,019,650	3,258	$65,384
Alfred I. duPont	380,235,449	10,261	37,056
Appoquinimink	69,141,995	2,401	28,797
Claymont	96,458,800	3,306	29,177
Conrad Area	153,352,400	5,334	28,750
De La Warr	64,069,520	3,172	20,198
Marshallton-McKean	114,493,300	3,713	30,836
Mount Pleasant	185,131,350	4,868	38,030
New Castle County Voc-Tech[a]		1,639	
New Castle-Gunning Bedford	234,663,240	9,016	26,027
Newark	461,280,170	16,923	27,258
Stanton	151,237,200	5,336	28,343
Wilmington	397,835,000	13,852	28,720
Total	2,520,918,074	83,079	30,344
KENT COUNTY			
Caesar Rodney[b]	64,691,000	6,094	10,616
Capital	138,768,200	6,562	21,147
Lake Forest	41,614,000	3,635	11,448
Milford	50,701,191	4,079	12,430
Smyrna	55,419,300	3,100	17,877
Total	351,193,691	23,470	14,964
SUSSEX COUNTY			
Cape Henlopen	106,861,683	3,791	28,188
Delmar	9,689,833	738	13,130
Indian River	148,105,864	6,540	22,646
Laurel	22,523,841	2,199	10,243
Seaford	51,073,415	3,812	13,398
Woodbridge	22,610,472	2,068	10,933
Total	360,865,108	19,148	18,846
STATE TOTALS	3,232,976,873	125,697	25,720

[a]Enrollments for New Castle County Vocational-Technical School District are included here since these students are not enrolled in any other district in the state.

[b]Figures do not include enrollments for Dover Air Force Base Schools, 1,779.

TABLE 6

ASSESSED VALUATION OF REAL ESTATE
1972 THROUGH 1977

District	1972-73	1973-74	1974-75	1975-76	1976-77
NEW CASTLE COUNTY					
Alexis I. duPont	$117,282,700	$206,163,600	$205,561,980	$210,186,700	$213,019,650
Alfred I. duPont	192,917,220	340,443,100	364,825,258	374,988,709	380,235,449
Appoquinimink	26,243,900	57,229,360	59,599,660	65,919,095	69,141,995
Claymont	58,109,300	90,107,500	91,668,900	94,494,300	96,458,800
Conrad Area	93,344,800	148,379,511	151,193,290	151,052,800	153,352,400
De La Warr	40,598,100	57,568,500	62,824,680	61,622,990	64,069,520
Marshallton-McKean	64,704,400	104,982,300	109,870,100	111,467,750	114,493,300
Mount Pleasant	114,945,300	169,813,700	181,118,100	184,087,800	185,131,350
N.Castle-G.Bedford	126,551,200	193,275,000	215,806,550	227,375,590	234,663,240
Newark	219,557,900	377,239,500	409,738,070	436,710,165	461,280,170
Stanton	78,135,900	130,337,200	136,817,920	146,848,450	151,237,200
Wilmington	299,100,000	378,000,000	393,200,000	397,835,000	397,835,000
Total	1,431,490,720	2,253,539,771*	2,382,224,508	2,462,589,349	2,520,918,074
KENT COUNTY					
Caesar Rodney	56,233,200	59,425,800	61,664,700	63,806,000	64,691,000
Capital	113,480,600	119,932,100	124,586,800	133,942,100	138,768,200
Lake Forest	34,270,700	36,004,200	38,203,400	40,326,500	41,614,000
Milford	42,086,825	44,086,497	46,519,047	49,116,564	50,701,191
Smyrna	36,891,600	45,906,500	46,907,820	53,112,800	55,419,300
Total	282,962,925	305,355,097	317,881,837	340,303,964	351,193,691
SUSSEX COUNTY					
Cape Henlopen	71,255,301	79,918,677	91,784,318	98,857,041	106,861,683
Delmar	8,210,506	8,254,820	8,245,339	8,681,339	9,689,833
Indian River	92,048,821	110,364,582	121,026,004	134,630,411	148,105,864
Laurel	18,766,027	19,487,694	20,106,505	21,060,255	22,523,841
Seaford	40,710,824	43,191,442	44,769,844	46,800,962	51,073,415
Woodbridge	18,264,228	19,134,726	20,339,823	21,589,138	22,610,472
Total	249,255,707	280,351,941	306,271,833	331,619,146	360,865,108
STATE TOTALS	1,963,709,352	2,839,246,809*	3,006,378,178	3,134,512,459	3,232,976,873

* Reassessment in New Castle County went on the books in 1973-74 which accounts for the large increase from 1972-73.

TABLE 7

COMPARISON OF REAL ESTATE RATES FOR CURRENT EXPENSE
DEBT SERVICE, AND TOTAL REAL ESTATE LEVIES
1975-76 - 1976-77

District	Debt Service Rates 1975 - 76	Debt Service Rates 1976 - 77	Change	Current Expense Rates 1975 - 76	Current Expense Rates 1976 - 77	Change	Total Real Estate Rates[a] 1975 - 76	Total Real Estate Rates[a] 1976 - 77	Change
NEW CASTLE COUNTY									
Alexis I. duPont	$ .2557	$ .2466	- $.0091	$ .9647	$ .9647	$-	$1.24	$1.24	$-
Alfred I. duPont	.2124	.216	+ .0036	1.17	1.17	-	1.40	1.43	+ .03
Appoquinimink	.37	.26	- .11	.616	.616	-	1.03	.956	- .074
Claymont	.25	.21	- .04	1.03	1.03	-	1.35	1.35	-
Conrad Area	.085	.08	- .005	.924	.84	- .084	1.059	1.02	- .039
De La Warr	.2735	.30	+ .0265	.8635	.8635	-	1.302	1.34	+ .038
Marshallton-McKean	.21	.21	-	1.055	1.055	-	1.31	1.345	+ .035
Mount Pleasant	.170	.157	- .013	1.144	1.04	- .104	1.37	1.246	- .124
New Castle-G Bedford	.31	.26	- .05	.88	.88	-	1.23	1.21	- .02
Newark	.346	.28	- .066	1.244	1.352	+ .108	1.64	1.71	+ .07
Stanton	.35	.30	- .05	1.163	1.163	-	1.563	1.513	- .05
Wilmington	.278[b]	.272	- .006	2.44	2.523	+ .083	2.718	2.795	+ .077
KENT COUNTY									
Caesar Rodney	.305	.235	- .07	.63	.63	-	.98	.92	- .06
Capital	.22	.21	- .01	1.05	1.05	-	1.34	1.34	-
Lake Forest	.25	.25	-	.75	.75	-	1.07	1.06	- .01
Milford	.36	.26	- .10	.385	.485	+ .10	.795	.795	-
Smyrna	.40	.30	- .10	.63	.73	+ .10	1.10	1.10	-
SUSSEX COUNTY									
Cape Henlopen	-	.15	+ .15	1.28	1.28	-	1.293	1.45	+ .157
Delmar	.59	.55	- .04	.78	.78	-	1.44	1.40	- .04
Indian River	.14	.07	- .07	.67	.67	-	.82	.785	- .035
Laurel	.358	.228	- .13	.462	.462	-	.94	.94	-
Seaford	.31	.27	- .04	.66	.66	-	1.07	1.01	- .06
Woodbridge	.05	.05	-	.56	.56	-	.72	.72	-
COUNTY VOCATIONAL DISTRICTS									
New Castle	-	-	-	.03	.08	+ .05	.03	.08	+ .05
Kent	-	-	-	.03	.04	+ .01	.03	.04	+ .01
Sussex	-	-	-	.03	.04	+ .01	.03	.04	+ .01

[a]Includes tax rates levied for debt service, current expense, tuition, and minor capital improvements.

[b]Includes minor capital improvement tax rate.

TABLE 8

PROJECTION OF THE IMPACT OF TOTAL REAL ESTATE RATE CHANGES
FROM 1975-76 TO 1976-77[a]

District	Total Rate Change[a] 1975-76 to 1976-77	Change in Tax Paid by Owner of Property Assessed at $20,000
NEW CASTLE COUNTY		
Alexis I. duPont	+ $.05	+ $10.00
Alfred I. duPont	+ .08	+ 16.00
Appoquinimink	- .024	- 4.80
Claymont	+ .05	+ 10.00
Conrad Area	+ .011	+ 2.20
De La Warr	+ .088	+ 17.60
Marshallton-McKean	+ .085	+ 17.00
Mount Pleasant	- .074	- 14.80
N.Castle-G.Bedford	+ .03	+ 6.00
Newark	+ .12	+ 24.00
Stanton	-	-
Smyrna[b]	+ .05	+ 10.00
Wilmington	+ .127	+ 25.40
KENT COUNTY		
Caesar Rodney	- .05	- 10.00
Capital	+ .01	+ 2.00
Lake Forest	-	-
Milford	+ .01	+ 2.00
Smyrna[b]	+ .01	+ 2.00
SUSSEX COUNTY		
Cape Henlopen	+ .167	+ 33.40
Delmar	- .03	- 6.00
Indian River	- .025	- 5.00
Laurel	+ .01	+ 2.00
Seaford	- .05	- 10.00
Woodbridge	+ .01	+ 2.00
STATEWIDE AVERAGE	+ .0567	+ 11.34

[a]Rate change is the sum of change in regular district plus vocational district.

[b]Total levy for vocational schools is different in New Castle and Kent Counties.